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15 May 1951

MEMO TO: Audit Section Personnel

FROM : Chief, Audit Section

SUBJ : "Refresher" relative to Audit Criteria

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1. Mr. [REDACTED] Chief, Audit Division I & S, has commented on several items with regard to Field Station Accountings in his audit report covering the period 1 January 1948 to 30 June 1949.

2. In order that the same mistakes will not be repeated, the following items should be carefully considered in our audit of the Station Accountings. It is believed that all these items have been considered in the audit criteria under which we are auditing, however, this memorandum will serve as a "refresher" to which your immediate attention should be given.

a. Uniformity in accounting reports.

There is not much that the Audit Section can do toward this at the present time. We have drafted a uniform report which we are planning to send to all Class B Stations just as soon as it has been finally approved.

It is my intention to prepare an Accounting Manual which will include statements, schedules, ledgers, journals, vouchers, etc., for use in Class A Stations.

Any suggestions offered on forms, schedules and vouchers will be greatly appreciated. They should be drawn up or drafted and presented to the Chief of the Section, who is starting to maintain a file on his work papers toward this end.

Probably the only thing we can accomplish at the present time is to comment on the form of the report as submitted, and to make suggestions in our dispatches to the Field.

b. Translations on all receipts.

This has been outlined in the audit criteria. It should be commented on in our field dispatches.

c. Source of all acquisitions of funds must be stated.

d. All conversions must be fully documented by the Station, or a full explanation submitted as to the reason why documentation cannot be furnished.

e. When transportation is purchased for an employee, it is essential that a certification be furnished to the effect that the accommodations purchased were the lowest first-class available at the time of purchase. If the lowest first-class accommodations were not purchased, the cost of such should be given so that the traveler can be charged for the difference.

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f. Travel vouchers that are pre-audited in Headquarters and returned to the Field for payment, should accompany the Accounting report as support of the disbursements.

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